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The Commonwealth of Massachusetts

AUDITOR OF THE COMMONWEALTH

STATE HOUSE, BOSTON 02133

JOSEPH DENUCCI
AUDITOR

TEL (617) 727-2075

88-573-6

Mr. Karl Hekler, Executive Director
Berkshire County Regional Planning Commission
10 Fenn Street
Pittsfield, Massachusetts 01201

July 22, 1988

Dear Mr. Hekler:

In accordance with Chapter 11, Section 12, of the Massachusetts General Laws and Chapter 763 of the Acts of 1985, we have reviewed the expenditure of grant funds provided to the Berkshire County Regional Planning Commission by the Executive Office of Communities and Development (EOCD) during the period July 1, 1986 to April 30, 1988. Our review procedures consisted of the following:

- a. Review of the report "The Impact of State-Owned Land and Facilities on Local Governments," required by Chapter 763 of the Acts of 1985.
- b. Review of the final report for fiscal year 1987 on the use of grant funds to determine compliance with the reporting requirements of Chapter 763 of the Acts of 1985.
- c. Review of the plans of activities and their related contracts to determine compliance with Chapter 763 of the Acts of 1985. (See Attachment.)
- d. Comparison of projects undertaken relating to EOCD-approved plans of activities to determine compliance with these plans.
- e. Review of grant fund expenditures to ensure that they were properly documented and expended in accordance with the plans of activities and with EOCD regulations. (See Schedule No. I and II.)
- f. Review of the indirect cost allocation plan to determine that indirect costs were allocated properly.

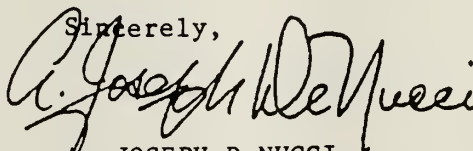
Our tests in the above-mentioned areas disclosed no material weaknesses.

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Because the aforementioned procedures do not constitute a complete examination for financial and compliance audits made in accordance with generally accepted government auditing standards, we do not express an opinion on any of the accounts or items referred to on the previous page. Had we performed additional procedures or had we made an examination of the financial statements in accordance with generally accepted government auditing standards, matters might have come to our attention that would have been reported to you. This report relates only to the items specified on the previous page and does not extend to any financial statements of the Berkshire County Regional Planning Commission taken as a whole.

We extend our appreciation to your staff for the assistance they provided us during our review.

Sincerely,

A handwritten signature in dark ink, appearing to read "A. Joseph DeNucci". The signature is fluid and cursive, with the first name "A." and last name "DeNucci" clearly distinguishable.

A. JOSEPH DeNUCCI
Auditor of the Commonwealth

Attachment

cc: Kathleen B. Bartolini, Director
Office of Local and Regional Planning,
Executive Office of Communities and Development



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Schedule No. ISource and Application of Regional Planning Grant Funds

July 1, 1986 to June 30, 1987

Source of Grant Funds

Executive Office of Communities and Development, Chapter 763 of the Acts of 1985	\$21,870
Commission Funds	<u>2,317</u>
Total Sources of Grant Funds	\$24,187

Application of Grant Funds

Direct Labor		\$ 8,794	
Indirect Expenses		14,372	
Direct Expenses:			
Conferences	\$ 25		
Travel	518		
Graphics	425		
Miscellaneous	<u>53</u>	<u>1,021</u>	
Total Application of Grant Funds			<u>24,187</u>
Fund Balance, June 30, 1987			<u><u>\$ -</u></u>

Schedule No. IISource and Application of Regional Planning Grant Funds

July 1, 1987 to April 30, 1988

Source of Grant Funds

Executive Office of Communities and Development, Chapter 763 of the Acts of 1985	\$33,105*
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Application of Grant Funds

Direct Labor		\$ 6,378	
Indirect Expenses		11,610	
Direct Expenses:			
Travel	\$576		
Consultant	152		
Conferences	63		
Printing	8		
Miscellaneous	71	870	
Total Application of Funds			<u>18,858</u>
Fund Balance, April 30, 1988			<u>\$14,247</u>

*Includes \$11,035 receivable due from EOCD

Attachment

Plans of Activities

Fiscal Year 1987

- Inventory and Economic Impact Analysis of
State-Owned Lands and Facilities
- Growth Management: Water Quality Impacts Study
- Hi-tech Environmental Industries Recruitment

Fiscal Year 1988

- Inventory and Analyze Second (Seasonal) Home
Ownership in Berkshire County
- Conduct Public Education Workshops
- Blueprint Plan 2000

